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Twenty Pounds Current Money, and are hereby declared uncapable Liber H. S. of retailing or selling any of the Liquors aforesaid, during the Continuance of this Act; and if the Person or Persons liable to pay the Duties arising upon selling or retailing the Liquors mentioned in this Act, shall neglect or refuse to pay the same, in the Manner and at the Times herein limitted and appointed, by the Space of Ten Days after the same ought to be paid, it shall and may be lawful for p. 225 the said Collectors respectively, by Virtue of a special Warrant for that Purpose, signed and sealed by any one Justice of the Peace, of the County where the Offence is committed, to impower the said Collector to levy the same, by Districts and Sale of Goods and Chattels of the Offender, rendering the Overplus, if any be, to the Owner or Owners, after reasonable Charges deducted.

And be it further Enacted, That if any Person or Persons shall make short or fraudulent Entires of the Liquors in his or their Possession as aforesaid, or shall neglect or refuse to enter and give the Amount of such Liquors as he, she, or they shall receive at any or fraudulent Time, into his, her, or their House, Store, Cellar, Vault or otherwise, when thereto required as aforesaid, all such Liquors not entered as aforesaid shall be forfeited, and the Collectors for the Time being, or their Deputies, are hereby respectively impowered to enter, at any Time in the Day, when they shall see convenient, the House, Cellar, Store, Vault or Shop, of any Retailer, and compare the Liquors in such House, Cellar, Vault, Shop or Store, with the Quantities, Measures, or Number of Gallons mentioned in the Entries made, and Accounts given in, and seize and take away all such Liquors as shall be found not truly entered as aforesaid, together with the Casks or other Vessels containing the same.

Penalty on Persons making short Entries.1

And be it further Enacted, That the Collectors, or their Deputies, in the Presence of the Constable, and two good and lawful Witnesses, may, on Request by him made, enter the House, Cellar, Vault, Store, or other Room of such Retailer, in the Day Time, to Gauge all the Vessels and Liquors aforesaid, and if any such Retailer shall refuse to permit any such Collector, or their Deputy, to enter as aforesaid, to Gauge or take Account of the Liquors aforesaid, such Retailer shall be forthwith forbidden, by such Collector, to sell by Retail, any of the Liquors aforesaid; and if any Retailer, after such Warning given, shall presume to vend, barter or sell, any of the Liquors aforesaid, such Retailer shall forfeit, besides the Forfeiture of double the Value of such Liquors by him retailed, the Sum of Twenty Pounds Current Money; to be recovered by Action of Debt, Bill, Plaint, or Information, wherein no Essoin, Protection, or Wager of Law to be allowed, or more than one Imparlance.

[Penalty on Retailers refusing entry into their Houses to the Collectors, to gage their Liquors.]